ABSTRACT OF THE DISCLOSURE

Herein disclosed is an audio signal encoding apparatus comprises initial maximum scale factor band calculation means for calculating an initial maximum scale factor band for an audio signal inputted therein on the basis of the result made by the frame length determining means and the coded mode information inputted from the coded mode information means with reference to the initial maximum scale factor band information and Signal-to-Mask ratio threshold value information stored in the maximum scale factor band table storage means, and maximum scale factor band calculation means for calculating a maximum scale factor band for the audio signal on the basis of the initial maximum scale factor band calculated by the initial maximum scale factor band calculation means in accordance with the Signal-to-Mask ratio information calculated by the psychoacoustic model analyzing means, thereby making it possible to adaptively calculate the maximum scale factor band for the audio signal in accordance with the coded mode information such as bit rates and sampling frequencies.